

Maine Revised Statutes

Title 36: TAXATION

Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS

§175. APPLICANTS FOR LICENSE OR RENEWAL OF LICENSE

1. Information provided to State Tax Assessor. Every department, board, commission, division, authority, district or other agency of the State issuing or renewing a license or other certificate of authority to conduct a profession, trade or business shall annually, on or before April 1st, provide to the State Tax Assessor, in such form as the assessor may prescribe, a list of all licenses or certificates of authority issued or renewed by that agency during the preceding calendar year. The list provided to the State Tax Assessor must contain the name, address, Social Security or federal identification number of the licensees and such other identifying information as the State Tax Assessor may adopt by rule. Notwithstanding other provisions of law, all persons seeking a license or certificate of authority or a renewal shall provide and the responsible agency shall collect the information required by the State Tax Assessor under this section. Failure by persons to provide a licensing or certifying agency that information results in an automatic denial of any request for a license or certificate of authority or a renewal.

[1991, c. 820, §1 (AMD) .]

2. Failure to file or pay taxes; determination to prevent renewal, reissuance or other extension of license or certificate. If the assessor determines that a person who holds a license or certificate of authority issued by this State to conduct a profession, trade or business has failed to file a return at the time required under this Title or to pay a tax liability due under this Title that has been demanded, other than taxes due pursuant to Part 2, and the person continues to fail to file or pay after at least 2 specific written notices, each giving 30 days to respond, have been sent by first-class mail, then the assessor shall notify the person by certified mail or personal service that continued failure to file the required tax return or to pay the overdue tax liability may result in loss of the person's license or certificate of authority. If the person continues for a period in excess of 30 days from notice of possible denial of renewal or reissuance of a license or certificate of authority to fail to file or show reason why the person is not required to file or if the person continues not to pay, the assessor shall notify the person by certified mail or personal service of the assessor's determination to prevent renewal, reissuance or extension of the license or certificate of authority by the issuing agency. A review of this determination is available by requesting reconsideration as provided in section 151. Either by failure to proceed to the next step of appeal or by exhaustion of the steps of appeal, the determination to prevent renewal or reissuance of the license or certificate of authority becomes final unless otherwise determined on appeal. In any event, the license or certificate of authority remains in effect until all appeals have been taken to their final conclusion.

[2013, c. 331, Pt. C, §5 (AMD); 2013, c. 331, Pt. C, §41 (AFF) .]

3. Refusal to renew, reissue or otherwise extend license or certificate. Notwithstanding any other provision of law, any issuing agency that is notified by the State Tax Assessor of the assessor's final determination to prevent renewal or reissuance of a license or certificate of authority under subsection 2 shall refuse to reissue, renew or otherwise extend the license or certificate of authority. Notwithstanding Title 5, sections 10003 and 10005, an action by an issuing agency pursuant to this subsection is not subject to the requirements of Title 5, chapter 375, subchapters IV and VI, and no hearing by the issuing agency or in District Court is required. A refusal by an agency to reissue, renew or otherwise extend the license or certificate of authority is deemed a final determination within the meaning of Title 5, section 10002.

[1991, c. 820, §3 (RPR); 1999, c. 547, Pt. B, §78 (AMD); 1999, c. 547, Pt. B, §80 (AFF) .]

4. Subsequent reissuance, renewal or other extension of license or certificate. The agency may reissue, renew or otherwise extend the license or certificate of authority in accordance with the agency's statutes and rules after the agency receives a certificate issued by the State Tax Assessor that the person is in good standing with respect to all returns due or with respect to any tax due as of the date of issuance of the certificate. An agency may waive any applicable requirement for reissuance, renewal or other extension if it determines that the imposition of that requirement places an undue burden on the person and that a waiver of the requirement is consistent with the public interest.

[1991, c. 820, §4 (NEW) .]

5. Financial institutions excluded. This section does not apply to any registration, permit, order or approval issued pursuant to Title 9-B.

[1991, c. 820, §4 (NEW) .]

6. Certificate of good standing. The assessor must issue a certificate of good standing to the person conditioned upon the person's agreement to complete obligations under this Title. If the person fails to complete obligations under this Title in accordance with that agreement, the assessor may notify the person and the issuing agency of the assessor's determination to revoke the license or certificate of authority. A review of this determination is available by requesting reconsideration as provided in section 151. Either by failure to proceed to the next step of appeal or by exhaustion of the steps of appeal, the determination to revoke the license or certificate of authority becomes final unless otherwise determined on appeal. The issuing agency, on receipt of notice that the determination to revoke the license or certificate of authority has become final, shall revoke the license or certificate of authority within 30 days. The assessor and the licensee may agree to nonbinding mediation for an agreement to complete obligations under this Title.

[2013, c. 331, Pt. C, §6 (AMD); 2013, c. 331, Pt. C, §41 (AFF) .]

SECTION HISTORY

1985, c. 678, (NEW). 1985, c. 691, §5 (NEW). 1987, c. 402, §A178 (RPR). 1989, c. 880, §C2 (AMD). 1991, c. 820, §§1-4 (AMD). 1993, c. 377, §§1,2 (AMD). 1999, c. 547, §B78 (AMD). 1999, c. 547, §B80 (AFF). 2009, c. 496, §§4, 5 (AMD). 2011, c. 380, Pt. J, §8 (AMD). 2013, c. 331, Pt. C, §§5, 6 (AMD). 2013, c. 331, Pt. C, §41 (AFF).

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